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tax' " (p. 118). A superfluous comma gives a peculiar meaning to the statement, "It is estimated that the Civil War cost the Federal Government \$6,190,000,000 all told, exclusive of pensions, since 1880" (p. 34).

HENRY B. GARDNER.

Brown University.

American Municipal Progress. By CHARLES ZUEBLIN. New and revised edition. Social Science Text-Books, edited by RICHARD T. ELY. (New York: The Macmillan Company. 1916. Pp. xiv, 522. \$2.00.)

The output of books dealing with municipal topics has been astoundingly generous during the past decade. In fact, a casual observer might gather the impression that we are trying to atone for the slight attention which we formerly accorded municipal government in its many phases. And it must be confessed that in all this making of books about our American cities the general average has been discouraging low. Our cities have progressed more rapidly than have our methods of exploiting this progress.

But Zueblin has given to American students of municipal government the most practical work yet published. He has taken the original edition which appeared in 1902 and brought it distinctly down to date. Indeed, the 1916 edition is so modern alike in the municipal progress which it records and in the spirit which animates it throughout that it resembles the original work only in the larger outlines. The difference in the content of the two books discloses in a striking manner the comparatively enormous strides that American cities have made in the fourteen years intervening between the two editions. The purpose of the book is to record "typical instances of American municipal progress"; and it is "designed primarily to indicate to civic and social workers, public officials and intelligent citizens the vast scope of municipal activity."

Zueblin must have been very much impressed with the persistent efforts of the cities to socialize their governmental instruments: he devotes the greater part of his space to describing the social welfare programs of American municipalities. And he is fully justified in this partiality by the actual experiences and purposes of the American city. He describes in a very graphic manner what the municipalities are doing in the field of charities and corrections, in providing educational facilities for their youth, in

creating social centers, in establishing adequate systems of public recreation, and generally in making city life healthy, safe, interesting, and uplifting.

His treatment of the fiscal problems of the American city is not so satisfactory. He instances the ends that can be best served by municipal disbursements, but he almost entirely ignores the channels through which the money to be disbursed must come. This was probably a gracious omission, for practically the only progress made by cities in this particular has been a simple increase in the former tax rates. His work would have been more complete if he had touched ever so slightly upon the credit system of the American municipalities. The enormous outstanding bonded indebtedness of American cities should inspire the historian of municipal progress to give it more than scant notice.

The author is firmly committed to municipal ownership. "There can be no municipal efficiency while public utilities are in private hands." He summarizes the experiences of American cities in the following sentence: "Municipal ownership succeeds wherever it is not opposed by the business men and by the press." And he gives more content to the term "municipal ownership" than is ordinarily associated with it.

In reading the volume one experiences the sensation of glancing through the note-books of an open-eyed, well-travelled, many-minded, witty observer. Pithy sentences relieve the encyclopedic strain. Unfortunately it is a book which will have to be re-written every decade, for the very progress which it chronicles must yield in time to a more overshadowing progress.

D. HIDDEN RAMSEY.

NEW BOOKS

BAUDIN, P. *Le budget et le déficit*. Second edition, revised. (Paris: Alcan. 1916. 3.50 fr.)

CHRYSTIE, T. L. *The law and practice of inheritance taxation in the state of New York*. (New York: Banks Law Pub. Co. 1914. Pp. v, 890; Supplement 1914-1915, pp. x, 891-1114.)

This is a law book containing a digest by sections of the law as it existed at the end of 1913 with full references to the corresponding sections of earlier laws, together with an alphabetically arranged compendium. There are in addition chapters on The Taxable Transfer, Rates of Tax and Exemptions, Procedure, Non-Resident Estates, a full digest of decisions by the Court of Appeals and of prior laws in chronological order, and summaries of laws dealing with decedent